



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 P.O. BOX 3350 (573) 526-9938 TDD (800) 735-2966
 JEFFERSON CITY, MISSOURI 65105-3350
 salesrefund@dor.mo.gov

FORM 472B (REV. 01-2010)	CLAIM NUMBER
	CERTIFIED NUMBER

APPLICATION FOR SALES/USE TAX REFUND/CREDIT

BEFORE THE DEPARTMENT CAN PROCESS YOUR CLAIM YOU MUST PROVIDE:

Checklist

- | | |
|---|--|
| <input type="checkbox"/> Indicate on the application whether you are requesting a refund or a credit.
<input type="checkbox"/> Complete the claimant portion of the application. (See back for detailed explanation.)
<input type="checkbox"/> Sign the refund/credit application.
<input type="checkbox"/> Include amended returns for each period in which the tax was originally reported .
<input type="checkbox"/> Provide a copy of the exemption certificate or exemption letter for an exempt sale. | <input type="checkbox"/> Provide a worksheet detailing how the refund/credit amount is calculated.
<input type="checkbox"/> Submit invoices supporting the refund/credit claim. (If the refund/credit request is for more than one tax period, invoices for the entire claim may not be required. Contact the Department of Revenue at (573) 526-9938 before submitting invoices for more than one period.)
<input type="checkbox"/> Include a properly executed power of attorney if someone other than an owner, partner, or officer is the contact person concerning the refund/credit claim. |
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PLEASE CHECK THE ACTION TO BE TAKEN: CREDIT REFUND

CLAIMANT

TAXPAYER/BUSINESS NAME	NAME ON REFUND CHECK, IF DIFFERENT THAN TAXPAYER/BUSINESS	MISSOURI TAX I.D. NUMBER	PHONE NUMBER (____)____-____
MAILING ADDRESS		CITY, STATE, ZIP CODE	

Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval/denial to your power of attorney or agent? YES NO (Include a copy of the Power of Attorney Form with the refund application.)

AMOUNT OVERPAID \$	FILE PERIODS
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REASON FOR OVERPAYMENT

SIGNATURE

I declare this claim and any attached information supporting the claim is true, complete and correct. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE OF TAXPAYER OR AGENT	DATE ___/___/___	PRINT NAME AND INDICATE IF TAXPAYER OR AGENT
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ANALYSIS OF APPROVAL OR DENIAL

DEPARTMENT USE ONLY	
1.	
2.	
3.	
4.	
You have the right to appeal any amount denied. See Frequently Asked Questions on the reverse side of this form for appeal procedures.	INTEREST
	REFUND/CREDIT TOTAL \$
EXPLANATION	
<hr/> <hr/>	
INITIATED	DATE ___/___/___
AUTHORIZED SIGNATURE	

FORM 472B—APPLICATION FOR SALES/USE TAX REFUND/CREDIT

CLAIMANT	<p>ACTION TO BE TAKEN: Indicate whether you are requesting a refund or a credit by checking the appropriate box.</p> <p>TAXPAYER BUSINESS NAME: Enter the name of the business requesting the refund/credit. This should be the business legally obligated to remit the tax to the Missouri Department of Revenue.</p> <p>NAME ON REFUND CHECK: This space is to be used if a refund is requested and the check is to be issued in a name other than the taxpayer/business.</p> <p>MISSOURI TAX I.D. NUMBER: Enter your MISSOURI TAX IDENTIFICATION NUMBER.</p> <p>PHONE NUMBER: Phone number of the taxpayer or the taxpayer’s agent, including area code.</p> <p>MAILING ADDRESS: Enter the mailing address where the approved credit or the refund check should be mailed.</p> <p>POWER OF ATTORNEY: If you want the Missouri Department of Revenue to send copies of any correspondence relating to this refund/credit claim to your power of attorney or agent, check the appropriate box. We will also send your power of attorney a copy of the final approval or denial of the refund/credit request.</p> <p>AMOUNT OVERPAID: This is the amount of tax that you have determined to be overpaid. (Please remember to deduct the 2 percent timely payment allowance taken on timely payments, if applicable.)</p> <p>PERIOD(S): Indicate the tax periods involved in your sales/use tax refund/credit request.</p> <p>REASON FOR OVERPAYMENT: You must state the specific grounds upon which your claim for refund or credit is based. All claims must contain supporting documentation for the overpayment. Supporting documents include: invoices, valid exemption certificates, worksheets, and any other documentation required to validate the claim. You must submit amended returns for each tax period of your request.</p> <p>The application must be signed by an owner, officer, partner or designated agent. If an agent signs the application, a power of attorney must be submitted with the refund request.</p>
FINALIZING THE APPLICATION	<p>DEPARTMENT USE ONLY: Please do not enter any information in this area.</p> <p>MAILING: Mail the completed form to: Missouri Department of Revenue, Taxation Division, P.O. Box 3350, Jefferson City, Missouri 65105-3350. If you have questions while completing this form, call (573) 526-9938. Persons with speech or hearing impairments may use TDD (800) 735-2966. Any portion of the “interest” amount not returned to your customer(s) must be reported as interest income on your Federal Income Tax Return. This is the only notification you will receive concerning interest income.</p>
	<p>AMENDED RETURNS: There is not a specific amended return. To create an amended return, you can use Form 53-1, Sales Tax Return or the Form 53U-1, Use Tax Return. You must indicate the correct original filing period in the reporting period box on the return and write “amended” at the top of the form. You can also make a copy of the return you originally filed with the department for the period, making the corrections by marking through the original figures and writing the new figures. Again, make certain you indicate it is an amended return.</p>
FREQUENTLY ASKED QUESTIONS	<h2 style="margin: 0;">FREQUENTLY ASKED QUESTIONS</h2> <ol style="list-style-type: none"> 1. How do I apply for a refund or credit of sales/use tax? Complete Form 472B, Application for Sales/Use Tax Refund/Credit and submit amended sales tax returns for the periods in which the sales or purchases were originally reported along with supporting documentation. 2. How can I ensure my refund/credit claim includes all necessary information for the department to process my claim? We recommend you use the checklist on the front when filing for a refund/credit. 3. I am filing a refund/credit claim that involves more than one filing period. Do I need to file a separate Form 472B claim for each period? No. Submit one Form 472B for the entire claim. Make certain you indicate the periods for which the claim is being submitted. However, you must submit amended returns for each period of your request. 4. Does the state pay interest on overpayments? Interest is included in a refund of overpayments only if the overpayment is not refunded within 120 days from the latest of: <ul style="list-style-type: none"> • the last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted; • the date the return, payment or claim is filed; or • the date the taxpayer files for a credit or refund and provides accurate and complete documentation to support the claim. There are no statutory provisions for interest on a credit. 5. What is the oldest period for which I may request a refund/credit? You may file a refund claim within three years of the date of overpayment. The date of overpayment is the due date of the original return or the date paid, whichever is later. 6. What is my recourse if a refund/credit claim has been denied? A denial of refund/credit is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission. Appeals must be submitted in writing to the Administrative Hearing Commission, 301 West High Street, Harry S Truman State Office Building, PO Box 1557, Jefferson City, Missouri 65102 within 60 days after the date the decision is mailed or the date it is received, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.